August 28, 2013

The Honorable Erie County Legislature 92 Franklin Street Buffalo, New York 14202

Re: County Pension Bill

Dear Honorable Legislators:

We are in receipt of a response from Mr. Robert W. Keating concerning Erie County's pension obligations. Unfortunately the administration is most certainly entitled to their partisan opinions two months before Election Day. They are not entitled to their own set of facts.

Our office stands firmly behind our correct analysis.

I feel obligated to apologize on behalf of the administration for expressing their continued partisan opinions in numerous letters that no doubt will clog up your agenda and waste lots of paper between now and Election Day.

If you have any questions, please do not hesitate contacting this office.

Sincerely yours,

Gregory G. Gach Deputy Comptroller

cc: Mark C. Poloncarz, County Executive Erie County Fiscal Stability Authority